PROCESSING & REPORTING CALENDAR
(PR-INTRO-3)

July 2000

VERSION (4.0)

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PROCESSING & REPORTING CALENDAR

OVERVIEW

The *Periodic Payroll Processing* section of the *MUNIS Payroll/Personnel User Guide* contains procedures on tasks which are performed at various times throughout the year such as monthly, quarterly, or yearly. This document contains a series of checklists to facilitate these processes. These checklists refer to reports which are contained in separate User Guide sections as well as to the procedures of the *Periodic Payroll Processing* section.

MONTHLY PAYROLL

☐ 1. Health Insurance Remittance File

Each month, once the payroll vendor checks have been printed, a health insurance remittance file must be created and transmitted to the Division of School Finance. This file contains health insurance information on all employees which the Division of School Finance also uses for life insurance enrollment. Using this information, the Division of School Finance will then send individual remittance files to each health insurance carrier.

Refer to *Processing Monthly Health Insurance Remittance File (PR-PER-1)* in the *Periodic Payroll Processing* section. For information on transmitting the file to the Division of School Finance once it is generated, see *Transferring Files from the RS6000 to KDE (OSA-10)* in the *MUNIS User Procedures Guide*.

☐ 2. Monthly CERS Report   **Due: 10th of each month**

The Monthly CERS Report provides a printed listing and/or a magnetic media file of payroll retirement contributions for a given period. The magnetic media file is sent to the County Employees Retirement System (CERS).

Refer to *Monthly CERS Report (PR-STW-1)* in the *Statewide Payroll Reports* section.

QUARTERLY PAYROLL

☐ 1. Employee Accumulators Review

The MUNIS system provides utilities that allow Payroll Administrators to verify and update Employee Accumulators which are running totals of Employee/Employer Contribution and gross wages for each Earning and Deduction type. Periodically reviewing Accumulators reduces the amount of verification required at critical times such as running W-2's and KTRS Annual Reports. It also ensures that the district is producing accurate reports throughout the year. Reports that depend upon Accumulators include the CERS, Quarterly Unemployment, Quarterly 941, KTRS, and W-2 processing.

Refer to *Reviewing Employee Accumulators (PR-PER-2)* in the *Periodic Payroll Processing* section.

☐ 2. Quarterly 941 Report

The Quarterly 941 Report provides summary federal FICA/Medicare information for the Federal Quarterly 941 Report, including the total EIC tax credit.

Refer to *Quarterly 941 Report (PR-MUNIS-9)* in the *MUNIS Payroll Reports* section.

☐ 3. Quarterly Unemployment Report

The Quarterly Unemployment Report produces a listing of wages subject to unemployment contribution and calculates unemployment tax attributable to each employee. The report is sent on to Kentucky School Board Insurance Trust (KSBIT) or the State.

There are two MUNIS Quarterly Unemployment Reports: One report is for districts that submit to KSBIT and other report is for those districts that submit directly to the Workforce Development Cabinet, Department for Employment Services, Division of Unemployment Insurance. Districts that use KSBIT will use the Unemployment Report located in the Payroll End of Period Functions and transfer the file via mail. Districts that do not use KSBIT will use the Unemployment Report located in Kentucky's Retirement & State Specific section of MUNIS and transfer the file using the KYTRANSFER script.

Refer to *Quarterly Unemployment Report (PR-MUNIS-8)* in the *MUNIS Payroll Reports* section.

END OF CALENDAR YEAR PAYROLL

☐   1.   Employee Accumulators Review

The MUNIS system provides utilities that allow Payroll Administrators to verify and update Employee Accumulators, which are running totals of Employee/Employer Contribution and gross wages for each Earning and Deduction type. Before processing W-2's (see below), the Accumulators should be reviewed.

Refer to *Reviewing Employee Accumulators (PR-PER-2)* in the *Periodic Payroll Processing* section.

☐   2.   Processing W-2's and 1099-R's   **Due: January 31st**

Each year entities that pay employees and withhold payroll taxes are required to produce W-2's. W-2's and other associated reports must be submitted to federal, state, and local governments. W-2's can be produced in MUNIS for all employees paid through the system. Each year the MUNIS W-2 program is updated to include changes to W-2 reporting requirements mandated by the Federal Government.

Refer to *Processing W-2's & 1099-R's (PR-PER-6)* in the *Periodic Payroll Processing* section.

☐   3.   KSBIT Workers' Compensation Annual Audit Report   **Due: January 31st**

The KSBIT Workers' Compensation Annual Audit Report is a summary of employee annual salaries by Workers' Compensation Risk Code. Rewards payrolls, sick leave pay, and any other pay that is not associated with services rendered is not subject to Workers' Compensation and, therefore, not included on this report. This report can be produced using the Risk Codes assigned to each Job Class Code and salary information from the Employee Payroll History Detail File.

Refer to *KSBIT Workers' Compensation Annual Audit Report (PR-STW-5)* in the *Statewide Payroll Reports* section.

START OF FISCAL YEAR PAYROLL

☐ 1. Generate Start-of-Year Salary Calculations

Before the first payroll of the fiscal year, new salaries should be mass created if a step increment and/or a Salary Table increase/decrease has occurred, effective at the start of the fiscal year. This functionality is only available for employees with Job Pay Records. Refer to *Generating Start-of-Year Salary Calculations (PR-PER-9)* in the *Periodic Payroll Processing* section.

If your district does not use Job Pay, start-of-year salaries must be calculated manually and entered into the employees' Recurring Pay records.

☐ 2. Start-of-Year Payroll Encumbrance Generation

At the start of each fiscal year, payroll encumbrances must be established for the new fiscal year.

Refer to *Generating Start-of-Year Payroll Encumbrances (PR-PER-11)* in the *Periodic Payroll Processing* section.

☐ 3. Mass Posting Accruals

At the beginning of a designated accruals cycle, accruals may be globally posted. The Vacation/Sick Tables determine how many days will be allotted to each group of employees for the upcoming accrual period.

Refer to *Mass Posting Accruals (PR-PER-3)* in the *Periodic Payroll Processing* section.

END OF FISCAL YEAR PAYROLL

☐ 1. Year-End Pennies Payoll

The annual contract salary does not always divide evenly across the number of pay periods. Reconciling the pennies difference between the annual contract salary and the actual salary paid during the year is a time-consuming and tedious process. Year-End Pennies Payroll processing calculates the remaining salary by comparing the number of pays per year times the period pay with the annual contract salary. If desired, the remaining pay can then be rolled into an active payroll. This will ensure that employees are paid the exact amount of their contract.

Refer to *Processing Year-End Pennies Payroll (PR-PER-4)* in the *Periodic Payroll Processing* section.

☐   2.   Year-End Accruals

Accruals Year-End Processing handles unused accruals balances and establishes Start-of-Year accruals balances for the new reporting period. The Vacation/Sick Tables specify how unused leave time and excess days are handled.

Refer to *Processing Accruals at Year End (PR-PER-5)* in the *Periodic Payroll Processing* section.

☐   3.   Employee Accumulators Review for Ketucky Teacher Retirement System (KTRS)

The MUNIS system provides utilities that allow Payroll Administrators to verify and update Employee Accumulators, which are running totals of Employee/Employer Contribution and gross wages for each Earning and Deduction type. Before running the KTRS Report (see step 5 below), the Accumulators should be reviewed.

Refer to *Reviewing Employee Accumulators (PR-PER-2)* in the *Periodic Payroll Processing* section.

☐   4.   CERS EOY Report   **Due: July 20th**
**(20 days after the
end of the fiscal year)**

At the end of the fiscal year, salary information on classified employees is required for the County Employee Retirement System (CERS) End-of-Year (EOY) Annual Report.

Refer to *Classified Salary Reporting (PR-PER-2)* in the *Statewide Payroll Reports* section.

☐   5.   KTRS Report   **Due: July 15th**

The KTRS (Kentucky Teacher Retirement System) Employer's Annual Report, Form R-2a can be generated in MUNIS at the end of the fiscal year in printed or magnetic media output. The report will automatically provide the required information for a majority of employees. However, there will be employee records that must be edited to accurately reflect contribution information.

Refer to *KTRS Employer's Annual Report (PR-STW-3)* in the *Statewide Payroll Reports* section.

START OF SCHOOL YEAR PAYROLL

☐   1.   CERS SOY Report

At the start of the school year, salary information on classified employees is required for the County Employee Retirement System (CERS) Annual Report.

Refer to *Classified Salary Reporting (PR-STW-2)* in the *Statewide Payroll Reports* section.

☐   2.   CSD SOY Report   **Due: October 1st**

At the start of the school year, salary information on classified employees is required for the Classified Staff Data (CSD) SOY Annual Report.

Refer to *Classified Salary Reporting (PR-STW-2)* in the *Statewide Payroll Reports* section.

☐   3.   PSD SOY Report   **Due: October 1st**

The MUNIS Professional Staff Data (PSD) Report Generator produces magnetic media files of employee general and financial information that can be merged into the KDE Division of School Finance PSD Data Entry System. The MUNIS PSD Report is generated using employee data from the Employee Master File, the Employee Recurring Pay File, and the KY Contract File. All other employee information (such as the class and number of students taught) required on the PSD Report will be entered and edited in the KDE Division of School Finance PSD Data Entry System. That system produces the final PSD Report diskette which must be submitted to the KDE Division of School Finance.

Refer to *PSD Report Generator (PR-STW-4)* in the *Statewide Payroll Reports* section.

END OF SCHOOL YEAR PAYROLL

☐   1.   PSD EOY Report   **Due: 10 days after the last school in the district closes**

The MUNIS Professional Staff Data (PSD) Report Generator produces magnetic media files of employee general and financial information that can be merged into the KDE Division of School Finance PSD Data Entry System. The MUNIS PSD Report is generated using employee data from the Employee Master File, the Employee Recurring Pay File, and the KY Contract File. All other employee information (such as the class and number of students taught) required on the PSD

Report will be entered and edited in the KDE Division of School Finance PSD Data Entry System. That system produces the final PSD Report diskette which must be submitted to the KDE Division of School Finance.

Refer to *PSD Report Generator (PR-STW-4)* in the *Statewide Payroll Reports* section.

PERIODIC PAYROLL PROCESSING

Following is a checklist of periodic payroll tasks that are performed at specific times throughout the year.

☐   1.   Health Insurance Open Enrollment

During the open enrollment period, information on the health plan selected by the employee may be entered in the MUNIS Health Insurance System. Health plan information must be entered for all eligible district employees, including those who waive coverage and those whose health insurance is paid by the school board.

Refer to *Health Insurance Open Enrollment (PR-PER-7)* in the *Periodic Payroll Processing* section.

NEW HIRE REPORTING

☐   1.   New Hire Report   **Due: Within 20 days of New Hire date**

The MUNIS system will produce a report of all employees hired within a specified date range. The report contains the Employer Identification and Employee Name, SSN, Address, Date of Birth, Date of Hire, and insurance availability. A mag-media file may also be created which is submitted to the *Kentucky New Hire Reporting Center*.

Refer to *Kentucky New Hire Report (PR-STW-7)* in the *Statewide Payroll Reports.*